
JOHN L. WHITING—J. J. ADAMS COMPANY *v.*
BURRILL, TREASURER AND RECEIVER-GEN-
ERAL OF THE COMMONWEALTH OF MASSA-
CHUSETTS.

ERROR TO THE DISTRICT COURT OF THE UNITED STATES FOR
THE DISTRICT OF MASSACHUSETTS.

No. 113. Argued January 26, 1922.—Decided February 27, 1922.

Decided upon the authority of *Burrill v. Locomobile Co.*, *ante*, 34.
Affirmed.

Mr. Charles L. Favinger, with whom *Mr. Edward E. Blodgett* and *Mr. William P. Everts* were on the brief, for plaintiff in error.

Mr. Wm. Harold Hitchcock for defendant in error.

Syllabus.

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MR. JUSTICE HELMES delivered the opinion of the court.

This is a suit like the two just decided, *ante*, 34, to recover taxes paid under the Act of 1909 there mentioned and St. 1918, c. 253. In this case as in the other the statutes provided a remedy that excluded an action against the Treasurer at common law. St. 1909, c. 490, Pt. III, § 70. St. 1918, c. 253, § 4. St. 1918, c. 255, § 7. The District Court gave judgment for the defendant on the merits. Without going into them it follows that the judgment must be affirmed.

Judgment affirmed.

MR. JUSTICE PITNEY, being absent, took no part in the decision.
